

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 316 of 1983

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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COMMISSIONER OF INCOME-TAX

Versus

MAHENDRA H TRIVEDI

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Appearance:

MR BHARAT J. SHELAT INSTRUCTED BY MR MANISH R BHATT  
for the applicant.  
SERVED for Respondent No. 1

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CORAM : MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE R.BALIA.  
Date of decision: 03/12/96

ORAL JUDGEMENT

(per R.K. Abichandani, J)

1. The following two questions have been referred to the Court for its opinion under Section 256(1) of the Income Tax Act:

1. "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that, the assessee did not derive any perquisite as a result of using the car for personal use and therefore the value thereof could not be added to the income of the assessee?"

2. "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that, the assessee was entitled to the full standard deduction under Section 16(1) of the Income Tax Act, 1961?"

2. The questions are directly covered by the decision of this Court in Income Tax Reference No. 266 of 1982 decided on 9.11.1995 in which my Esteemed Brother speaking for the Bench put the proposition very tersely that no personal benefit was offered to the assessee by providing the car when for its personal use recovery of expenses was made from the assessee. In this view of the matter, both the questions are answered in the affirmative and against the revenue. The reference stands disposed of with no order as to costs.

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